

## School Committee Finance Subcommittee

Thursday, April 23, 2020

7:30 AM-10:00 AM

Remote by Webex Event

Finance Subcommittee members present: Susan Wolf Ditkoff (Chair), Sharon Abramowitz, Suzanne Federspiel, and David Pearlman.

Other School Committee members present: Helen Charlupski.

Staff present: Ben Lummis, Mary Ellen Normen, Matt Gillis, Donna Chisholm, and Robin Coyne.

Others present: Advisory Committee members Michael Sandman, Cliff Brown, Dennis Doughty, Janet Gelbart, David Lescohier, and Paul Warner.

Ms. Ditkoff called the meeting to order at 7:30 AM.

### 1) Update/Discussion of FY 2021 Budget

Mr. Lummis presented the Interim Superintendent's Preliminary Recommended FY 2021 Budget Allocations (Attachment A). The recommendations close the \$3.8 million gap, but do not address the impact of COVID-19 on revenue and expenditures.

In his presentation, Mr. Lummis focused on steps taken in April 2020.

1. Adjust staffing, programs, and services as part of an annual assessment of what is needed in the upcoming year.
  - a. Professional Development: defund 184th day (second district-wide professional development day) that has never been used; Focus teacher mentor programs on beginning teachers - \$235,000.
  - b. Consolidation of small classes in upper elementary and middle grades - Lawrence, Coolidge Corner School, Pierce, and Heath - \$283,000.
  - c. Special Education staff based on reduction of known and anticipated needs of students (6.4 FTE) - \$314,000.
  - d. Eliminate Boston University Internship program - \$80,000.
2. Identify cost savings through targeted adjustments rather than across the board cuts to any programs.
  - a. Adjustments based on school scheduling needs - does not reduce programming that students will receive (Visual Arts .5 FTE; World Language .4 FTE; Math specialist/coach .7 FTE).
3. Did not accept Building Department's recommendations for additional maintenance - \$325,000.

Total of these adjustments = \$1,350,909

### Subcommittee Comments/Questions:

- Important to support social-emotional needs at Brookline High School.
- Will there be Central Office reductions?
- Have received feedback that need more Special Education staff.
- When do staff need to be notified about lay-offs?
- Need to ensure have sufficient Special Education reserves.

The Subcommittee discussed next steps. Mr. Lummis had planned to present these budget recommendations during the April 30, 2020 School Committee meeting, with public comment scheduled on May 14, 2020. During May and June, there would be further planning for COVID-19 pandemic impacts on the FY 2021 budget, including development of a contingency budget based on federal, state, and town financial updates and prior work done to identify cost savings. The Subcommittee discussed whether it makes sense to present this budget on April 30, 2020, or to wait until mid-May (when there will be additional information) to present an updated budget recommendation. The updated budget recommendation will include further reductions (including reductions in Central Administration) necessary to address the impact of COVID-19 on revenue and expenditures.

## **2) Update on Town-School Partnership**

Ms. Normen provided a report on the April 17, 2020 Town-School Partnership meeting. The Town is waiting for additional information and guidance from the State. The district may need to consider an additional \$1-\$2 million in possible reductions, and may need to consider staff furloughs. The Subcommittee discussed the potential impact of reductions in a number of revenue sources. The Town should have better information in the second week of May.

## **3) Update on FY 2020 Budget, including Budget Impact of COVID-19 Response**

Ms. Ditkoff reiterated the Finance Subcommittee's request that projections reflect any savings from building closure (non-personnel items) in addition to additional costs for remote learning.

[Ms. Ditkoff left the meeting.]

## **4) Discussion of Possible Contract Modifications for Reduced Services from Transportation Vendors**

Mr. Gillis reported on his discussion with superintendents and business officials from other districts and referred to the survey of other districts that use Eastern Bus Company. Most of the districts plan to pay Eastern Bus a partial payment during the shutdown. He reviewed the range of agreements. Newton is paying a lower percentage, but has a different structure and costs. During the April 16, 2020 meeting, the School Committee discussed the recommendation to amend the current contract to reduce the amount to approximately 70 percent of what would have been paid, with the district receiving a credit if the bus companies are able to secure state/federal relief funds. Members were concerned that this percentage seemed high, particularly in light of the difficult decisions the district will need to make to balance the budget. Mr. Gillis stated that it is important to ensure continuity of service once the school buildings reopen. The transportation companies contend that if they do not have funds to pay their drivers for the duration of the shutdown, the drivers will get other jobs and not return when school reopens. If this occurs, the district may not be able to provide bus service to students once school reopens.

On a motion of Dr. Abramowitz and seconded by Mr. Pearlman, the Finance Subcommittee voted (by roll call) with 2 in favor (Dr. Abramowitz and Mr. Pearlman), 0 opposed, and 1 abstention (Ms. Federspiel) to recommend that the School Committee provide partial payment up to 70 percent to Eastern Bus Company for FY 2021 if Eastern Bus Company honors and signs the recent agreement for an eight-year contract extension.

**5) Discussion of whether the School Committee should Schedule a Public Hearing and Provide a Statement to Town Meeting on 2020 Annual Town Meeting Article 5 Approval of Unpaid Bills of a Prior Fiscal Year and Article 8 Annual (FY 2021) Appropriations Article**

The Subcommittee discussed whether to recommend that the School Committee schedule public hearings on 2020 Annual Town Meeting Articles. Ms. Normen referred to her April 21, 2020 memo explaining the School Department unpaid bill (Simmons College-\$51,250) (Attachment B). She explained how this happened and steps that have been taken to improve controls and avoid situations like this in the future. At this point, she is not sure of the source of funding to pay the bill. The consensus of the Subcommittee was to recommend that the School Committee hold a public hearing on Article 5: Approval of Unpaid Bills of a Prior Fiscal Year.

The consensus of the Subcommittee was to schedule a public hearing on the recommended FY 2021 School Budget once it reflects reductions that are necessary due to the impact of COVID-19.

**6) Review/Approval of the April 1, 2020 and April 3, 2020 Finance Subcommittee Minutes**

On a motion of Dr. Abramowitz and seconded by Ms. Federspiel, the Finance Subcommittee voted unanimously (by roll call) to approve the April 1, 2020 Finance Subcommittee meeting minutes.

On a motion of Dr. Abramowitz and seconded by Ms. Federspiel, the Finance Subcommittee voted unanimously (by roll call) to approve the April 3, 2020 Finance Subcommittee meeting minutes.

**7) New Business**

Mr. Pearlman recommended that the Finance Subcommittee and School Committee schedule time to discuss priorities and a calendar to implement Brookline Fiscal Advisory Committee (BFAC) recommendations.

The meeting adjourned at 10:00 AM.

**INTERIM  
SUPERINTENDENT'S  
FY 2021  
BALANCED BUDGET  
RECOMMENDATION**

**APRIL 23, 2020**



## Priorities Developed Through the Budget Process

- ▶ Preserve Brookline's robust, well-rounded learning experience for our students PK-12 including our programs, services, and support
- ▶ Preserve the integrity of the instructional environment for our teachers, educators, and schools
- ▶ Adjust staffing, programs, and services based on the situation at each school as part of an annual assessment of what is needed in the upcoming year
- ▶ Live within our means by foregoing adding new positions in favor of preserving, as best we can, the programs, staff, services, and support we currently have
- ▶ Identify cost savings through targeted adjustments rather than across the board cuts to any programs
- ▶ Strengthen the emotional and behavioral support we provide our students PK-12

# Budget Challenges

In FY 2021, PSB again faces a structural deficit due in large part to:

- ▶ PSB getting lower than expected revenue from 2018 override. This compounds the effect of the deficit originally projected in third year of override.
- ▶ Ongoing increase in personnel costs as a result of adding 237 full time equivalent staff (FTE) since FY2016
- ▶ Larger than expected year over year increases in mandated expenses, including out-of-district tuition expenses and special education transportation.
- ▶ Resulted in a \$3.6 million total gap between projected expenses and revenue

# Budget Development History - 2018 Override to Jan 2020

Program	FY20 STM	FY21 Override Plan 4/2018	FY21 Override Plan Adjusted 12/2019	FY 21 Override Plan with Known Revenue and Mandatory Expenses - 1/2020	Interim Supt's FY21 Request Jan 30, 2020
<b>Revenue</b>					
Total Revenue	\$ 119,872,443	\$ 126,824,345	\$ 125,304,298	\$ 125,882,952	\$ 126,112,627
<b>Expenses</b>					
Personnel	\$ 104,045,184	\$ 109,805,819	\$ 110,350,000	\$ 110,256,672	\$ 109,099,464
Services	\$ 11,502,584	\$ 12,248,617	\$ 13,997,419	\$ 13,430,972	\$ 12,867,901
Supplies	\$ 1,799,606	\$ 2,116,617	\$ 2,602,305	\$ 2,116,617	\$ 1,934,633
Other	\$ 1,290,721	\$ 1,288,570	\$ 1,091,863	\$ 1,278,220	\$ 1,147,837
Utilities	\$ 0	\$ 0	\$ 10,350	\$ 10,350	\$ 10,350
Capital	\$ 1,234,348	\$ 1,364,723	\$ 1,191,685	\$ 1,364,723	\$ 1,203,048
Transfers to Municipal Dept.	\$ 0	\$ 0	\$ 300,058	\$ 252,922	\$ 101,000
Expense Total	\$ 119,872,443	\$ 126,824,346	\$ 129,543,725	\$ 128,710,476	\$ 126,364,233
Surplus/(Deficit)	\$ 0	\$ 0	\$ (4,239,427)	\$ (2,827,524)	\$ (251,606)

## Where We Are Now

Program	FY20 STM	FY 21 Override Plan with Known Revenue and Mandatory Expenses - 1/2020	Interim Supt's FY21 Request Jan 30, 2020	Revised FY21 Request (Adjusted Feb 6, 2020)	Balanced Budget Request April 2020
<b>Revenue</b>					
Total Revenue	\$ 119,872,443	\$ 125,882,952	\$ 126,112,627	\$ 125,937,685	\$ 125,937,685
<b>Expenses</b>					
Personnel	\$ 104,045,184	\$ 110,256,672	\$ 109,099,464	\$ 109,099,464	\$ 108,101,256
Services	\$ 11,502,584	\$ 13,430,972	\$ 12,867,901	\$ 12,755,650	\$ 12,755,650
Supplies	\$ 1,799,606	\$ 2,116,617	\$ 1,934,633	\$ 2,046,884	\$ 2,019,884
Other	\$ 1,280,371	\$ 1,278,220	\$ 1,147,837	\$ 1,147,837	\$ 1,147,837
Utilities	\$ 10,350	\$ 10,350	\$ 10,350	\$ 10,350	\$ 10,350
Capital	\$ 1,234,348	\$ 1,364,723	\$ 1,203,048	\$ 1,203,048	\$ 1,203,048
Transfers to Municipal Depts, SOA, Title 1 revision	\$ 0	\$ 252,922	\$ 101,000	\$ 934,850	\$ 609,850
Expense Total	\$ 119,872,443	\$ 128,710,476	\$ 126,364,233	\$ 127,198,083	\$ 125,847,875
Surplus/(Deficit)	\$ 0	\$ (2,827,524)	\$ (251,606)	\$ (1,260,398)	\$ 89,810

# Closing a \$3.8 Million Projected Budget Gap

# Closing the Budget Gap

## Limited and Targeted Adjustments rather than wide scale cutting of staff, programs, or services

- ▶ Maintains our ability to deliver high quality instruction, a well-rounded education, and robust programs
- ▶ Will result in limited impact to our classrooms
- ▶ Any increase in class sizes is consistent with other schools and grade levels across the district
- ▶ Each school has a small number of fractional FTE adjustments based on input from principals, curriculum coordinators, special education directors, and Senior Leadership
- ▶ These adjustments are based on specific enrollment, staffing, schedule, or program related factors at each school
- ▶ The limited number of position cuts will happen primarily through attrition, retirements and reallocation;

# Summary - Closing a \$3.8 million Projected Gap

## Summary

1. January - Reduced anticipated budget gap from \$2.8 million to \$251,606
2. February - Anticipated budget gap increased by \$1 million from \$251,606 to \$1,260,398
  - a. Due to including additional Building Department requests, Student Opportunity Act requirements, and anticipated Title I reductions
3. April - Balanced budget by identifying \$1,350,909 in cost savings

# Closing a \$3.8 million Projected Gap

## January -

1. *Live within our means by foregoing adding new positions in favor of preserving, as best we can, the programs, staff, services, and support we currently have -*
  - a. Reduction of planned growth from override - \$1,157,208 (new teachers and one school-based administrator)
2. Continue the FY 20 reductions in Supplies/Materials - \$600,380
3. Further refinement of Special Education Tuition and Transportation projections reduced anticipated spending by \$666,408. **Did not result in any actual spending cuts.**
4. Utility Expenses for 2 Clark Rd removed prior to Revenue Allocation - \$151,922

**Impact of these adjustments = Projected Deficit reduced from \$2.8M to \$251,6060**

# Closing a \$3.8 million Projected Gap

<u>Staff Added at BHS since FY 2016</u>			
	Teachers and Paraprofessionals	School Leaders	Total Staff Added
FY 2016	0.0	0.0	0.0
FY 2017	7.5	0.0	7.5
FY 2018	7.0	0.0	7.0
FY 2019	3.0	1.0	4.0
FY 2020	7.0	1.0	8.0
<b>Total Staff Added</b>	<b>24.5</b>	<b>2.0</b>	<b>26.5</b>

# BHS Enrollment Projection Comparisons

	<b>Data Used for Spring 2018 Override Planning</b>	<b>Actual BHS Enrollment</b>	<b>Winter 2020 Cropper Forecast <i>(Difference from Override Planning)</i></b>	<b>MSBA <i>(Difference from Override Planning)</i></b>
<b>FY16</b>	1,933 (actual)	1933	--	--
<b>FY17</b>	1,980 (actual)	1980	--	--
<b>FY18</b>	2,044 (actual)	2044	--	--
<b>FY19</b>	2,112 (projected)	2084	--	--
<b>FY20</b>	2,166 (projected)	2064	--	--
<b>FY21</b>	2,255 (projected)		2129 (-126)	2137 (-118)
<b>FY22</b>	2,415 (projected)		2209 (-206)	2217 (-198)
<b>FY25</b>	2,564 (projected)		2309 (-255)	2329 (-235)

# Closing a \$3.8 million Projected Gap

## What we've done in April

1. *Adjust staffing, programs, and services based on as part of an annual assessment of what is needed in the upcoming year*
  - a. Professional Development: defund 184th day (second district-wide professional development day) that has never been used; Focus teacher mentor programs on beginning teachers - \$235,000
  - b. Consolidation of small classes in upper elementary and middle grades - Lawrence, CCS, Pierce, and Heath - \$283,00
  - c. Special education staff based on reduction of known and anticipated needs of students (6.4 FTE) - \$314,000
  - d. Eliminate BU Internship program - \$80,000

# Closing a \$3.8 million Projected Gap

## What we've done in April (continued)

2. Identify cost savings through targeted adjustments rather than across the board cuts to any programs
  - a. Adjustments based on school scheduling needs - does not reduce programming that students will receive (Visual Arts .5 FTE; World Language .4 FTE; Math specialist/coach .7 FTE)
3. Did not accept Building Department's recommendations for additional maintenance - \$325,000

**Total of these adjustments = \$1,350,909**

# Summary - Adjustments Made to Balance Budget - April

	Description	FTE	Personnel	Services	Supplies	Other	Utilities	Capital	Total Operating Budget
Unfund 184th Day	Workshop Funds		\$ 173,000		\$ 27,000				\$ 200,000
Professional Development	Substitute Coverage								\$ -
Professional Development	Mentor		\$ 35,000						\$ 35,000
Grade Level Consolidation	Pierce, Heath, CCS, and Lawrence	4.00	\$ 282,804						\$ 282,804
BU Interns	Annual assessment of needs on a school by school basis		\$ 80,000						\$ 80,000
Special Education	Adjust staffing based on planned reduction of student services	3.40	\$ 240,383						\$ 240,383
K-8 Special Education		3.00	\$ 73,899						\$ 73,899
K-8 World Language		0.40	\$ 28,280						\$ 28,280
K-8 Math		0.70	\$ 49,491						\$ 49,491
K-8 Visual Arts		0.50	\$ 35,351						\$ 35,351
Building Department Maintenance Request	Additional Maintenance not recommended by Capital Sub		\$ 325,000						\$ 325,000
									\$ -
<b>Total Cost Savings</b>		<b>11.50</b>	<b>\$ 1,323,208</b>	<b>\$ -</b>	<b>\$ 27,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,350,208</b>

# Summary of Identified Cost Savings

1. *Reduction of planned staff additions - \$1,157,208*
2. *Professional Development - \$235,000*
3. *Supplies - \$600,380*
4. *Ending internship program - \$80,000*
5. *Existing Staff FTE reductions because of below average class sizes, no further need for services, and targeted adjustments in specials - \$710,000*
  - *Reduction of existing staff is 11.50 FTE out of 1,299 existing FTE or 0,8% of staff*
  - *Reductions primarily addressed through staff attrition, retirements, and adjusting FTE's from full time to part time*

## Interim Superintendent's Balanced Budget\* Recommendation

Program	FY20 STM Approved Budget	Balanced Budget Request April 2020	Change from FY20 Budget (\$)	Change from FY20 Budget (%)
<b>Revenue</b>				
Total Revenue	\$ 119,872,443	\$ 125,937,685	\$ 6,065,242	5.10%
<b>Expenses</b>				
Personnel	\$ 104,045,184	\$ 108,101,256	\$ 4,056,072	3.90%
Services	\$ 11,502,584	\$ 12,755,650	\$ 1,253,066	10.90%
Supplies	\$ 1,799,606	\$ 2,019,884	\$ 220,278	12.20%
Other	\$ 1,280,371	\$ 1,147,837	\$ (132,534)	-10.40%
Utilities	\$ 10,350	\$ 10,350	\$ -	0.00%
Capital	\$ 1,234,348	\$ 1,203,048	\$ (31,300)	-2.50%
Transfers to Municipal Depts, SOA, Title 1 revision	\$ 0	\$ 609,850		
Expense Total	\$ 119,872,443	\$ 125,847,875	\$ 5,294,881	4.40%
Surplus/(Deficit)	\$ 0	\$ 89,810		

# The Road Ahead

## Next Steps

**\* Impact of COVID-19 pandemic likely to severely impact FY21 budget and require further cuts.**

- ▶ Too early to tell the depth and severity of these cuts
  - ▶ Cost saving ideas generated during collaborative budget development process have provided likely solutions for further cuts
- 
- ▶ 4/23 - Public presentation of preliminary balanced budget at Finance Subcommittee meeting
  - ▶ 4/30 - Public presentation of balanced budget at School Committee meeting
  - ▶ 5/14 - Public comment on balanced budget
  - ▶ May - June: further planning for COVID-19 pandemic impacts on FY21 budget including development of contingency budget based on federal, state, and town financial updates and prior work done to identify cost savings



# Information Requested by and Shared with School Committee

1. Brookline High School Staffing - Additions since FY 2016
2. Central Office Staffing Comparisons with Arlington, Cambridge, Lexington, Needham, and Newton
3. Number of Staff by Bargaining Unit
4. Paraprofessional Wages comparison with Belmont, Boston, Cambridge, Lexington, Newton, Wellesley, and Winchester
5. Paraprofessional Pay Compared to Brookline Living Wage (Classroom Paraprofessionals)
6. K-5 Collaborative Planning Time Concepts

# Overview of Growth FY05 - FY20

	FY 2005	FY 2010	FY 2015	FY 2019	FY2020	Change FY05 - FY15	Change FY15 - FY20
PK-12 Enrollment	5,984	6,472	7,508	7,855	7,857	+1,524	+349
# of Employees (FTE)	868.3	938.3	1061.5	1277.8	1299.1	+193.2	+237.6
Operating Budget (General Fund)	\$55,828,665	\$72,072,892	\$90,630,150	\$110,756,679	\$119,841,548	+\$34,801,485	+\$29,211,398

# Positions Added Since FY 2016 (SY 15-16)

	Teachers - Unit A	Para- professionals	School Based Educational Leaders	Custodians and Secretaries	Central Office - Staff	Central Office - Leaders	Total FTE Added since FY 2015
FY 2016	50.7	7.1	5.4	4.6	3.4	4.0	75.2
FY 2017	32.2	22.5	0.0	0.0	1.0	0.0	55.7
FY 2018	23.8	11.9	1.0	0.0	-2.0	-1.0	33.7
FY 2019	14.5	16.7	2.0	2.0	2.5	1.0	38.7
FY 2020	16.0	15.3	2.0	1.0	0.0	0.0	34.3
<b>Total</b>	<b>137.2</b>	<b>73.5</b>	<b>10.4</b>	<b>7.6</b>	<b>4.9</b>	<b>4.0</b>	<b>237.6</b>

Yellow Indicates School-Based Personnel.

Interim Supt's Balanced Budget Recommendation - 4.23.20 Summary

Town Meeting Appropriation/Request				PRELIMINARY				
Program	FY 20 STM	FY 21 Override Plan 4/2018	Town/School Partnership 2/13/20 adj 3/10/2020	Town/School Partnership 2/13/20 adj 3/10/2020, revision 4/16/2020	Town/School Partnership Variance from FY 20 Special Town Meeting (\$ )	Town/School Partnership Variance from FY 20 Special Town Meeting (%)	4/16/2020 Revisions to 3/10/2020	
Town Meeting Appropriation								
General Fund Appropriation	\$ 117,385,106	\$123,886,605	\$ 123,361,138	\$ 123,361,138	\$ 5,976,032	5.10%	\$ -	
Special Revenue Funds (Offset to General Fund Operating Budget)								
Tuition and Fees	\$ 717,523	\$ 739,675	\$ 505,000	\$ 505,000	\$ (212,523)	-29.60%	\$ -	
Facility Rental								
Circuit Breaker Funding	\$ 1,769,814	\$ 1,688,705	\$ 2,071,547	\$ 2,071,547	\$ 301,733	17.00%	\$ -	
Revolving Fund Reimbursement		\$ 150,680						
Other Revenue		\$ 358,680		\$ -				
Transfer to Municipal Departments								
Transfer to Voc Tech Tuition and Transportation								
<b>Total Revenue:</b>	<b>\$ 119,872,443</b>	<b>\$126,824,345</b>	<b>\$ 125,937,685</b>	<b>\$ 125,937,685</b>	<b>\$ 6,065,242</b>	<b>5.10%</b>	<b>\$ -</b>	
Operating Budget								
Personnel	\$ 104,045,184	\$109,805,819	\$ 109,099,464	\$ 108,101,256	\$ 4,056,072	3.90%	\$ (998,208)	
Services	\$ 11,502,584	\$ 12,248,617	\$ 12,755,650	\$ 12,755,650	\$ 1,253,066	10.90%	\$ -	
Supplies	\$ 1,799,606	\$ 2,116,617	\$ 2,046,884	\$ 2,019,884	\$ 220,278	12.20%	\$ (27,000)	
Other	\$ 1,280,371	\$ 1,288,570	\$ 1,147,837	\$ 1,147,837	\$ (132,534)	-10.40%	\$ -	
Utilities	\$ 10,350		\$ 10,350	\$ 10,350	\$ -	0.00%	\$ -	
Capital	\$ 1,234,348	\$ 1,364,723	\$ 1,203,048	\$ 1,203,048	\$ (31,300)	-2.50%	\$ -	
<b>Total Operating Budget</b>	<b>\$ 119,872,443</b>	<b>\$126,824,346</b>	<b>\$ 126,263,233</b>	<b>\$ 125,238,025</b>	<b>\$ 5,294,881</b>	<b>4.40%</b>	<b>\$ (1,025,208)</b>	
Transfer to Municipal Departments								
Operating Expenses for Leased Property (2 Clark Rd, Temple E								
DPW - Parks ( Playgrounds, Groundskeeping)			\$ 41,000					
Building Department (Utilities) (removed as part of T/S Split)			\$ 151,922					
Building Department (Maintenance)			\$ 35,000					
* Schools (Custodial and Moving)								
Insurance			\$ 15,000					
Information Technology (infrastructure/wiring)			\$ 10,000					
Total Transfer to Municipal Departments			-					
<b>Total Expenses</b>	<b>\$ 119,872,443</b>	<b>\$126,824,346</b>	<b>\$ 126,263,233</b>	<b>\$ 125,238,025</b>	<b>\$ 5,365,582</b>	<b>4.40%</b>	<b>\$ (1,025,208)</b>	
(Over)/under Budget	\$ -		\$ (325,548)	\$ 699,660	\$ 699,660		\$ 1,025,909	
Estimated Impact of Level Funded Grants (shortfall)			\$ 138,410	\$ 138,410	\$ 138,410		\$ -	
Impact of Declining Poverty Level on Title 1 Grant - 2/5/20 No			\$ 242,000	\$ 242,000	\$ 242,000		\$ -	
Student Opportunity Act -Unknown			\$ 229,440	\$ 229,440	\$ 229,440		\$ -	
Circuit Breaker Transportation Reimbursement 2/5/20 DESE U							\$ -	
Public Building Division - HVAC Personnel			\$ 225,000				\$ (225,000)	
Public Building Division - Maintenance and Repair of School B			\$ 100,000				\$ (100,000)	
Recreation - Intramurals (Removed for FY 22 Planning)								
			\$ 934,850	\$ 609,850	\$ 609,850		\$ (325,000)	
(Over)/under Budget			\$ (1,260,398)	\$ 89,810	\$ 89,810		\$ 1,350,909	



**THE PUBLIC SCHOOLS OF BROOKLINE**  
**BROOKLINE, MASSACHUSETTS 02445**

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BENJAMIN R. LUMMIS  
 INTERIM SUPERINTENDENT OF SCHOOLS

MARY ELLEN NORMEN  
 DEPUTY SUPERINTENDENT  
 FOR ADMINISTRATION & FINANCE

To: School Committee Finance Sub Committee  
 School Committee  
 Ben Lummis, Interim Superintendent

From: Mary Ellen Normen, Deputy Superintendent for Administration & Finance

CC: Melissa Goff, Deputy Town Administrator  
 Jean Franconi, Town Finance Director  
 Michael DiPietro, Town Comptroller

Date: April 21, 2020

RE: UnPaid Bill WA-5, Annual Town Meeting 2020: Simmons College - \$51,250

The Public Schools of Brookline has up to four (4) interns from Simmons College annually. The interns are paid directly by Simmons College and the district pays Simmons based on received invoices. This situation highlights one of the internal control issues being resolved within the school department whereby purchase orders being generated post invoice rather than at the time of contract authorization for the full value of the contract. Signed contracts with Simmons College and the corresponding purchase orders were not generated in order to safeguard and secure funds for payment in each of the fiscal years of FY 17 and FY 18. The employees who were receiving the invoices moved from their roles beginning in FY 17 for which proper transfer of institutional procedures did not occur. In addition, Simmons College did not follow up on past due balances until fall of 2019. They also could not produce properly executed contract agreements with the district by an authorized administrator.

	Intern	Simmons Program	School	Total Stipend	Unpaid Balance	Notes
<b>2016-2017</b>	HD	Master of Arts in Teaching	Lawrence School	\$10,000	\$10,000	
	CM	Master of Arts in Teaching	Lincoln School	\$10,000	\$10,000	
	HO	Master of Arts in Teaching	Runkle School	\$10,000	\$10,000	
<b>2017-2018</b>	SF	Master of Arts in Teaching	Lawrence School	\$10,000	\$10,000	
	JS	Master of Arts in Teaching	Lincoln School	\$10,000	\$10,000	
	SV	Master of Arts in Teaching	Driscoll School	\$1,250	\$1,250	Worked 9/7/17 - 10/3/17 (pro-rated for 100 hours spent in district)
					<b>\$51,250</b>	

Attachment: Simmons College Outstanding Invoice

# Simmons UNIVERSITY

INVOICE

February 4, 2020

Simmons Tax ID: 04-2103629

Bill To:

Remit To:

Brookline Public Schools  
Attn: Donna Chisholm  
333 Washington Street  
Brookline MA 02445

Simmons University  
Attn: Comptroller's Office, Cashier  
300 The Fenway  
Boston MA 02115-5898

Description: Paid Intern Billing 2017 - 2018

Samantha Fudge	Master of Arts in Teaching	Lawrence School	Brookline Public Schools	<b>\$10,000.00</b>
Janyne Sierra	Master of Arts in Teaching	Lincoln School	Brookline Public Schools	<b>\$10,000.00</b>
Samantha Van Leer (9/7/17-10/3/17)	Master of Arts in Teaching	Driscoll School	Brookline Public Schools	<b>\$1,250.00</b> (pro-rated for 100 hours spent in district)

Total Due:

**\$21,250.00**

Method of Payment:

Check: Make check payable to Simmons University/ Return payment to the Cashier in the Comptroller's Office in Room W207

ACH: # 011-000-138

Wire (USA): ABA Routing # 026-009-593

Wire (International): Swift # BOFAUS3N

Credit to Account of: Simmons University

Account Number: 4605294123

# Simmons UNIVERSITY

INVOICE

February 4, 2020

Simmons Tax ID: 04-2103629

**Bill To:**

Brookline Public Schools  
Attn: Donna Chisholm  
333 Washington Street  
Brookline MA 02445

**Remit To:**

Simmons University  
Attn: Comptroller's Office, Cashier  
300 The Fenway  
Boston MA 02115-5898

Description: Paid Intern Billing 2016 - 2017

Hannah Driscoll	Master of Arts in Teaching	Lawrence School	Brookline Public Schools	\$10,000.00
Catherine McDonough	Master of Arts in Teaching	Lincoln School	Brookline Public Schools	\$10,000.00
Hannah Oliphant	Master of Arts in Teaching	Runkle School	Brookline Public Schools	\$10,000.00

Total Due:

\$30,000.00

**Method of Payment:**

Check: Make check payable to Simmons University/ Return payment to the Cashier in the Comptroller's

Office in Room W207

ACH: # 011-000-138

Wire (USA): ABA Routing # 026-009-593

Wire (International): Swift # BOFAUS3N

Credit to Account of: Simmons University

Account Number: 4605294123